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**From:**

**Sent:** Monday, December 19, 2011 2:07:59 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA exams with bankrupt partner

Yes. For a bankrupt partner whose partnership items have converted to nonpartnership items under Treas. Reg. 301.6231(c)-7, we must issue a converted item notice of deficiency under section 6230(a)(2)(A)(ii) within the later of the partner's section 6501 period for assessment or one year from the date of conversion under section 6229(f).